

A.T.T.S. Newsletter

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THE AMERICAN TAX TOKEN SOCIETY
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January-February 1976



PLASTIC TAX TOKENS:

A Specialized Catalog of Plastic Sales Tax Tokens

by Tom McMann

EDITOR'S FORWARD

With this newsletter issue the American Tax Token Society has the good luck to print a new, mostly original, and laborious work of research done by its current Vice-President, Tom McMann. From what I can tell Tom has sifted and studied literally thousands of plastic tokens from all of the states that ever issued them. One can only imagine the amounts of eye-drops and aspirin tablets that Tom must have used after his long sessions with these abundant, varied, and uniquely American tokens. It is a credit to ATTS that Tom did all of this and made his results available to us.

Jerry Schimmel

INTRODUCTION AND HISTORY

The purpose of this catalog is to list all of the color, die, and transparency varieties of the plastic Sales Tax Tokens, so that the collector can identify the token varieties that he may have. This list is not the first work done on plastic Sales Tax Tokens. R. Wayne "Dick" Johnson of Kansas City, Missouri, published an exhaustive list of Missouri plastics in the early 1950's, and it was from his list that I began my own study. Excluded from my work here, though, is any study of pattern tokens or manufacturer's and salesmen's samples.

The use of plastic for the manufacturing of Sales Tax Tokens started in 1942 when metals and fibers used previously came into short supply because of the military needs of WW II. Plastic for tokens continued in use until 1961. Such tokens were issued by at least seven states: Alabama, Colorado, Mississippi, Missouri, New Mexico, Utah, and Washington. Missouri was the last state to use plastic tokens, or any Sales Tax Tokens for that matter. The states of Arizona and Oklahoma considered the use of plastic, but never issued tokens in that medium as far as is known. Plastic tokens from all states have a similar basic design.

ABBREVIATIONS AND TERMS

State Names: The abbreviations of state names used in this catalog were taken from the U.S. Postal Zip Code Directory, and are as follows:

AL - Alabama	MO - Missouri	NM - New Mexico
CO - Colorado	UT - Utah	WA - Washington
MS - Mississippi		

Transparency: Plastic tokens are found with a range of the quality which permits or does not permit light to pass through the token. Some abbreviations are:

wc - water clear transparent	trp - transparent
trl - translucent	op - opaque

WATER CLEAR TRANSPARENT: When held to a strong light such tokens will seem to be very clear and there will be little or no color seen through the token except on the highest points of the design. The design on the other side of the token will be readily visible.

TRANSPARENT: The condition is similar to the above, except that the token's coloring is seen at all points of the token.

TRANSLUCENT: All coloring is seen and the design on the other side is hazy.

OPAQUE: No light or design can be seen through the token.

Colors: All colors listed in parentheses () are colors as seen when holding the tokens up to a strong light. All other colors listed are ones seen under normal light conditions.

Die Varieties: At this time and so far as I know only the tokens of two states have die varieties, the One and Five Mills tokens of Missouri, and the One Mill tokens of Utah. These varieties are most obvious in reference to the thickness of and spacing between the center rings. Individual One Mill tokens from either state have one of the following possible die combinations, and each number represents a die variety.

1 & 1	2 & 2	3 & 3
1 & 2	2 & 3	3 & 4
1 & 3	2 & 4	
1 & 4		4 & 4

See the following Missouri and Utah listings for more specific descriptions of each of the Die Variety numbers. For a photographic description of the Missouri One and Five Mills varieties, see "Dick Johnson's MISSOURI MILLS Revisited" by Jerry Schimmel, ATTS Newsletter, March-April and May-June, 1972. For photographs of all basic types of the plastic tokens, see the work U.S. STATE-ISSUED SALES TAX TOKENS published by the American Tax Token Society.

Sub-Varieties: There are a number of varieties relating to the molding process of the tokens:

ROTATED DIE: the dies of both sides of the token have the numerals of value crossed, so that when a token is held up to a strong light, a One Mill token appears to have an "X" in the center.

PERFECT DIE: the numerals of value on the One Mill tokens match perfectly. They do not cross.

***DIE IMPERFECTION:** a large or small part of the token will be missing as a result of the plastic not filling the mold properly.

DIE (OR MOLD) EXTRUSION: since plastic tokens are molded and not struck like metal coins, the mold has to be cleaned periodically. If cleaning is not done, or is imprecise, then the extra plastic will be squeezed through the edge of the mold and harden attached to the tokens. These tokens will have strips attached to their edges.

***DIE HOLE:** Such tokens will have holes of different sizes and shapes caused by a process similar to DIE IMPERFECTION.

* The collector will have to be careful since an appearance of these token conditions can be created with a hot knife or needle. The fakes I have seen do not have straight edges and are usually shiny around the area in question.

Numbering: Roman numerals in the following catalog indicate the token's denomination, e.g. I = One Mill, II = Two Mills, and V = Five Mills. Upper case letters (A, B, C) stand for a combination of color and transparency varieties. Arabic numerals (1, 2, 3) mean the Die Varieties used on either side of the token. Lower case letters (a, b, c) stand for the Sub-Varieties (rotated dies, imperfections, etc.).

Therefore if the collector has a Missouri red One Mill token with Die Varieties 1 & 3 on both sides, the listing would MO-I.H2. If the token had a rotated die, the listing would read additionally as MO-I.H2b, and so on. Numbers listed in parentheses refer to those numbers assigned to basic die types and some varieties in U.S. STATE-ISSUED SALES TAX TOKENS, e.g. (AL-13), (CO-5), (MS-7), etc.

Grading and Pricing: The grading of plastic tokens is at best difficult. The most effective means to determine wear is to observe the scratches on the outer rim of the tokens. I have found that plastic tokens do not show obvious wear until they have been in circulation for some time. Listed below are the standards which I use.

UNCIRCULATED - there will be no scratches or wear and the token will be bright.
FINE - there will be light scratches and the token will be dull.
GOOD - the token will be badly worn.

I have priced tokens in this list even though most of them are abundantly common. The left hand column indicates pieces from fine to extremely fine condition, and the right

hand column is for uncirculated specimens.

Thanks: I would like to thank every one who helped me with this catalog over the past three years. The more important ones I list here: JERRY BATES, MIKE PFEFFERKORN, RUSSELL MOYER, MIKE BROERS, and JERRY SCHIMMEL - the man who got me started.

Tom McMann
1612 North Delaware Avenue
Mason City, Iowa 50401
January 1, 1976

CATALOG

ALABAMA			
AL-V	Red Five Mills		
	A. red, trl (AL-13)	.10	.25
COLORADO			
CO-II	Red Two Mills		
	A. red, trl (CO-5)	.02	.25
MISSISSIPPI			
MS-I	White One Mill		
	A. white, op (MS-7)	rare	
	B. snow white, trl (MS-7)	rare	
	C. off-white, trl (MS-6)	.10	.25
	a. perfect		
	b. rotated		
	D. off-white, trl (pale yellow)		
	(MS-6)	.10	.25
MS-V	Blue Five Mills		
	A. Light Blue (MS-8)	.10	.25
	B. Dark Blue (MS-8)	.10	.25
MISSOURI			
Die Variety Definitions:			
#1 very narrow center rings with a broad space between.			
#2 medium rings with a broad space between.			
#3 narrow rings with a broad space between.			
#4 broad rings with a broad space between.			
(for photographs of these varieties see ATTs Newsletter see March-April and May-June 1972 issues.)			
MO-I	Red One Mill (MO-7)		
	A. orange, op		
	1. 3 & 3	.10	.20
	B. pale red, wc		
	1. 3 & 3	.10	.20
	C. red (bright red), wc		
	1. 3 & 3		
	a. perfect	.10	.20
	b. rotated	.25	.50
	d. imperfection	.30	.30
	D. red (purple), wc		
	1. 3 & 3	.20	.20
	E. orange, trp		
	1. 3 & 3		
	a. perfect	.02	.10
	b. rotated	.25	.25
	F. red (bluish), trp		
	1. ? & ?		
	a. perfect	.10	.20
	b. rotated	.30	.30
	G. wine red, trp		
	1. 2 & 2		
	2. 2 & 4		
	a. perfect	.02	.10
	b. rotated	.25	.25
	3. 3 & 3		
	4. 4 & 4		
	a. perfect	.02	.10
	b. rotated	.25	.25
	H. red, trl		
	1. 1 & 1		
	a. perfect	.02	.10
	b. rotated	.25	.25
	2. 1 & 3		
	a. perfect	.02	.10
	b. rotated	.10	.25
	c. extrusion	.10	.25
	3. 2 & 2		
	a. perfect	.02	.10
	b. rotated	.10	.25
	c. extrusion	.25	.25
	4. 2 & 3		
	a. perfect	.02	.10
	b. rotated	.10	.10
	c. extrusion	.10	.20
	5. 2 & 4		
	a. perfect	.02	.10
	b. rotated	.05	.15
	c. extrusion	.25	.25
	6. 3 & 3		
	a. perfect	.02	.10
	b. rotated	.05	.15
	c. extrusion	.15	.25
	d. imperfection	.25	.25
	e. hole	.10	.25
	7. 3 & 4		
	a. perfect	.02	.10
	b. rotated	.25	.25
	c. extrusion	.25	.25
	8. 4 & 4		
	a. perfect	.02	.10
	b. rotated	.10	.20
	c. extrusion	.10	.20
	9. 4 & 4 (thin letters type)		
	a. perfect	.02	.10
	b. rotated	.10	.20
	c. extrusion	.10	.20
	I. red, op		
	1. 1 & 3		
	2. 2 & 4		
	a. perfect	.02	.10
	b. rotated	.10	.20
	3. 3 & 3		

NEW MEXICO

4. 3 & 4	.02	.10	
5. 4 & 4			
a. perfect	.02	.10	
b. rotated	.10	.20	
J. dark red (bluish), trl			
1. 1 & 3			
a. perfect	.02	.10	
b. rotated	.25	.25	
c. extrusion	.05	.15	
2. 3 & 3			
a. perfect	.02	.10	
b. rotated	.05	.15	
c. extrusion	.10	.25	
3. 4 & 4	--	--	
K. dark brownish red, trl			
1. 1 & 3			
a. perfect	.02	.10	
c. extrusion	.15	.25	
2. 2 & 2	.02	.10	
3. 2 & 3	.02	.10	
4. 2 & 4	.02	.10	
5. 3 & 3			
a. perfect	.02	.10	
b. rotated	.10	.20	
c. extrusion	.05	.15	
6. 4 & 4			
a. perfect	.02	.10	
b. rotated	.05	.15	

MO-V Green & Grey Five Mills (MO-8 & 8a)

A. light green trp			
1. "thick" letters			
a. perfect	.02	.10	
b. rotated	.10	.20	
e. hole	.25	.25	
B. dark green, trp			
a. perfect	.02	.10	
c. extrusion	.05	.15	
C. light green, trl			
1. "thick" letters	.02	.10	
2. "thin" letters	.25	.25	
D. blue green, trl			
a. perfect	.02	.10	
c. extrusion	.10	.20	
E. forest green, trl	.02	.10	
F. dark green, trl			
a. perfect	.02	.10	
c. extrusion	.05	.15	
d. imperfection	.05	.15	
G. pale green, op			
a. perfect	.05	.15	
b. rotated	.05	.15	
H. light green, op			
a. perfect	.05	.15	
b. rotated	.05	.15	
I. blue green, op			
a. perfect	.05	.15	
b. rotated	.05	.15	
J. medium dark green, op			
a. perfect	.02	.10	
b. rotated	.02	.10	
K. dark green, op			
a. perfect	.02	.10	
b. rotated	.02	.10	
L. light grey, op	.10	.25	
M. grey, op	.10	.25	
N. steel grey, op	.10	.25	
O. blue grey, op	.10	.25	
P. dark grey, op	.10	.25	
Q. drab, op	.10	.25	

NM-I. White One Mill (NM-8 & 9)

A. off-white, trl	.15	.25
B. light cream, trl	.05	.15
C. dark cream, trl	.05	.15
D. snow white, op	.25	.25

NM-V Black Five Mills (NM-10)

A. black, op	.10	.20
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UTAHDie Variety Definitions:

#1 $\frac{1}{2}$ mm space between the rings. Rings are $\frac{1}{2}$ mm thick. Inner ring is 8 3/4 mm in diameter, outer ring is 12mm.

#2 3/4mm space between the rings. Rings are less than $\frac{1}{2}$ mm thick. The diameter of the inner ring is 8 3/4mm, the outer is 12mm.

#3 3/4mm space between the rings. The rings are less than $\frac{1}{2}$ mm thick. The diameter of the inner ring is 8 3/4mm, the outer is 11 3/4mm.

#4 1mm space between rings. The rings $\frac{1}{2}$ mm thick. The diameter of the inner ring is 8 3/4mm, the outer is 12mm.

Inner ring is measured from the inside edge to the opposite inside edge. The outer ring is measured from the outside edge to the outside edge opposite.

UT-I Green One Mill (UT-4)

A. light green (pale green), trp.		
1. 1 & 1	.10	.25
2. 1 & 2	.10	.25
3. 2 & 2	.10	.25
4. 2 & 4	.10	.25
B. green (light green), trp		
1. 1 & 1		
a. perfect	.10	.25
b. rotated	.25	.50
c. extrusion	.20	.40
2. 1 & 2	.10	.25
3. 1 & 4		
a. perfect	.10	.25
c. extrusion	.10	.25
4. 2 & 2		
a. perfect	.10	.25
b. rotated	.20	.40
5. 2 & 4	.10	.25
C. green (blue green), trl		
1. 1 & 1	.10	.25
2. 1 & 2		
a. perfect	.10	.25
c. extrusion	.15	.30
3. 1 & 3	.10	.25
4. 1 & 4	.10	.25
5. 2 & 2	.10	.25
6. 3 & 3	.10	.25
D. green (kelly green), trl		
1. 1 & 1		
a. perfect	.10	.25
b. rotated	.25	.50
c. extrusion	.20	.40

2. 1 & 2	.10	.25	C. orange, trl	
3. 2 & 2			a. perfect	.05 .15
a. perfect	.10	.25	c. die extrusion	.10 .25
c. extrusion	.15	.30	D. dark orange, trl	
4. 2 & 4	.10	.25	a. perfect	.05 .15
5. 4 & 4	.10	.25	c. extrusion	.10 .25
E. dark green, trl			E. pink orange (red orange), trl	
1. 1 & 2	.10	.25		.05 .15
2. 1 & 4	.10	.25		
3. 2 & 2				
a. perfect	.10	.25		
c. extrusion	.15	.30		
4. 2 & 4	.10	.25		
UT-II Grey Two Mills (UT-5)				
A. light grey (pale grey), trp	.20	.20		
B. light grey, trl	.05	.15		
C. light grey, op	.05	.15		
D. dark grey, trl	.05	.15		
E. dark grey, op	.05	.15		
UT-V Orange Five Mills (UT-6)				
A. light orange (yellowish), trp				
a. perfect	.05	.15		
c. extrusion	.10	.25		
B. red orange (orange) trl				

WASHINGTON

WA-I. Green & Grey One Mill (WA-6 & 6a)

A. green (light green) trp	.02	.10
B. green (kelly green) trp	.02	.10
C. green (blue green) trp	.02	.10
D. green		
a. perfect	.02	.10
E. dark green (forest green) trp		
a. perfect	.02	.10
b. rotated	.10	.25
F. green, op		
grey, op		
a. perfect	.25	.50
b. rotated	.50	.75
H. dark grey, op		
a. perfect	.25	.50
b. rotated	.50	.75

REFERENCES

(I have added a list of references about plastic tokens here for the use of readers.ED)

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 "Newspaper Articles Tell Story of Change In Mo." in the ATTS Newsletter, July-October 1973.

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 "Trial Listing of Mississippi, New Mexico, and Washington Plastic Sales Tax Tokens" in the ATTS Newsletter, November-December 1973.

 "A Trial List of Utah Plastics" in the ATTS Newsletter, January-February 1974.

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Schimmel, Jerry F.
U.S. State-Issued Sales Tax Tokens, American Tax Token Society, 1973.

END OF CATALOGUE

WELCOME NEW MEMBERS!

#218 Louis S. Alfano (Bates)
 303 So. Kennedy Rd.
 Sterling, VA 22170
 CHANGE OF ADDRESS

#83 E.C. Kettenbrink, Jr.
 P.O. Box 4514
 Odessa, TX 79760

The ATTS NEWSLETTER still needs more articles by you to fill these pages. Send, send, send your creations. They don't have to be long, but long ones are nice to have since they fill more space. ATTS Newsletter Editorial Offices, P.O. Box 40888, San Francisco, CA 94140.

DID YOU GET YOUR
MEMBERSHIP TOKEN?



In the November-December NEWSLETTER issue, your membership token was cleverly hidden in the Dues Payment envelope addressed to Charlie Carter. It was put there to keep it from rolling around. If you didn't get the token, better check out the envelope, and while you are at it, pay your 1976 dues - \$3.00.

Two hundred and fifty brass tokens were struck. Each one has an incuse serial number, #1 through #250. Each number represents the membership number of an ATTS member. The legend is as follows:

O: American/ Tax Token/ 1975/ Society
R: Souvenir Sales Tax/ (serial no.
in a circle of beads)/ Member's
Token

In addition there were three unique presentation specimens struck each in aluminum, copper, and a nickel alloy. Each of those had only the serial number "3". These were given to Jerry Schimmel, winner of the token's design contest. A number of pieces are left over, ones belonging to persons not paid up and some others. What to do with them?

CHANGE OF ADDRESS

#104 Dee D. Drell
2015 Albert St.
Alexandria, LA 71301

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<u>Check List And Guide To Sales Tax Tokens,</u> 3rd Edition, by Emil DiBella	.55
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<u>U.S. State-Issued Sales Tax Tokens,</u> by Jerry F. Schimmel	free
(one copy only is given to each member at the time they join ATTS)	

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j.f. schimmel p.o. box 40888 san francisco ca 94140 (415) 648-8634

List No. 21, November 1974, SALES TAX TOKENS

This is my latest list of Sales Tax Tokens and related items for sale or trade. For items in limited stock (usually only one or two) the price is asterisked (*). Provisional and private issues will mostly be circulated. Please send cash, check or money order unless I know you. Ten day return privilege. California residents add 6% sales tax, or 6 1/2% if you live in the Bay Area Rapid Transit District counties. Please add 35¢ for postage and handling on orders under \$6.00. I will also trade for foreign trade checks (e.g. France, Germany, Latin-America, etc.) No game counters or medals, please.

jerry

CALIFORNIA

Warboy's Drug Co., San Jose (white) & Stockton (orange & salmon). Set of six small print strips 2.25
Same set in cards of 20 5.00

ILLINOIS CARDBOARDS

Daniel's Stores (Jackson Co.) 1.25
Pinckneyville, buff, top line 45mm, cut to fit 2x2 env. 1.00*
Randolph Co. Magee Reprint, sgl. .25

ILLINOIS METAL PROVISIONALS

IL-P1 Arcola .75
IL-P3 Beardstown 9.00*
IL-P5 Cambridge .85
IL-P6 Carbondale
 Var. 1 high line .65
 Var. 2 low line .65
IL-P8 Champaign 1.00
IL-P9 Charleston .75
IL-P11 Effingham .75
IL-P12 El Paso 32.50*
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IL-P15 (Herrin) square 1.00
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 P18b " , T-III 75
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IL-P21 Keithsburg 2.00
IL-P22 Kewanee .75
IL-P24 La Salle .90
IL-P25 Litchfield .50
IL-P27 Mercer County .75
IL-P28 Moline, copper .85
IL-P29 Moline, alum, 2mm flan 2.50
 P29a " , alum, 1 1/2mm flan .85
IL-P30 Monmouth 2.25
IL-P31 Mount Olive 2.00
IL-P32 New Boston .90
IL-P33 Paris .90
IL-P34 Pike County 2.50
IL-P35 Roanoke .65
IL-P36 Rock Island, Copper .75
IL-P37 " , alum 2mm flan .75
 P37a " , alum 1 1/2mm fl. 1.50
IL-P38 Rossville 4.00
IL-P40 Saint Anne 1.25
IL-P41 Tazewell County 2.75
IL-P42 Toulon 1.00
IL-P43 Union County 1.50
IL-P45 W.C.M.A. (Whiteside Co.) 1.25

KANSAS

KS-1 original roll of fifty BU pieces in original 1938 wrapper, guaranteed unpicked. 4.00
KS-3 same as above 4.00

LOUISIANA

LA-1 through 4, BU set 2.25

MISSOURI

MO-1 through 8a, unc set 3.10
MO-7 through 8a, fourteen color, die, & transparency varieties, vf thru unc, numbered w/Tom's nos. 1.65

OHIO

M.E. Barnet, Bellbrook, punched private card 1.75
Arch Copsey, Spring Valley, unc private card 3.00
State card, grey, 30 spaces, unc 2.75*
" " , orange, punched 2.00*
C-29 1c yellow receipts in the original stapled pack of 100 as purchased in 1939 3.00

NEBRASKA

"WE DON'T WANT FUNNY MONEY IN NEBRASKA" steel, 35mm 3.50*

WASHINGTON

WA-1 through 7 (no 6a) unc set 4.25
Cathlamet cardboards, set of 4 4.75
Seattle, Mecca Cafes unbroken card of five tokens 4.50
 card with one token removed 2.25*
Seattle, Rainier Packing, unc .90
 " , Rhodes Dept. Store, unc 1.00
Spokane, set of 2 '35 & '41, circ 2.75
Stevenson, circ. 1.50
W.E.R.A. (Washington Emergency Relief Administration) not a tax token, but closely related - early food stamp item 1.00

DUNHAM'S

1933 Chicago, brass, ef toned 5.00*

A Non-Sales Tax Token Special! Ten Different trade tokens from Illinois and Iowa. Some are mavericks, but all are guaranteed listed in Vacketta and Ferguson's catalogs. 5.00

END OF PRICE LIST

LATE CHANGES OF ADDRESS

#94 John M. Barnes
P.O. Box 5152
Sherman Oaks, CA 91413

DONATIONS TO ATT'S

#155 D.S. Kleckner \$2.00
#158 E.D. Ebert \$2.00

OHIO SALES TAX, ETC. on approval from world's largest stock - satisfaction assured!! PHIL-AMER, 17 W. San Fernando, San Jose, CA 95113

A.T.T.S. Newsletter

The Official Journal Of
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ANA C-69092 TAMS 2334

Vol. VI, No. 1

March-April 1976

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Volume 4 (pink paper)

Volume 5 (green paper)

ANTI-SALES TAX

- :: Another Anti-Sales Tax, (Texas) by J. Schimmel, Nov-Dec '73
- :: Anti-Sales Tax Items, (general) by E. Altvater, May-June '73
- :: New Texas Anti-Sales Tax, by J. Schimmel, Sep-Oct '74

ARIZONA

- :: Varieties of Some Arizona and New Mexico Sales Tax Tokens, by W. Heald Nov-Dec '75

ARKANSAS

- :: Beer Drinker's Tax? (tax stamp) Jan-Feb '74

CALIFORNIA

- :: Jimmy's Penny, by H. Hansen Mar-Apr '73
- :: Token Tidbits, (S.F. merchant's token for $\frac{1}{4}$ c) Nov-Dec '74
- :: The Unsuccessful History of the Sales Tax Token In California, by J. Schimmel Jul-Aug & Sept-Oct '74

COLORADO

- :: Sales Tax Division Rules and Regulations, (1935) Nov-Dec '74

FRANCE

- :: Tax Exemption Tickets Used In France, by J. Bates Jan-Feb '74

GENERAL

- :: Addenda To U.S. State-Issued Sales Tax Tokens, by J. Schimmel Jan-Feb '74
- :: A Few Miscellaneous Comments On Tax Tokens, by Capt. D.D. Dreil Jan-Feb '75
- :: My Candidates For The Top Ten State-Issued Sales Tax Tokens, by J. Schimmel Mar-Apr '74
- :: Plastic Tax Tokens, (catalog) by T. McMann Jan-Feb '76
- :: Referendum, by Glyn Farber Mar-Apr '75
- :: Sales Tax Tokens: Illegal Coinage? by E. Altvater Nov-Dec '73

GENERAL (continued)

- :: Specialized Catalogue of U.S. Sales Tax Tokens, Nov. 1936 (1975 Reprint), by G.W. Magee, Jr. Sep-Oct '75
- :: Tax Token Tidbits, by A. Erickson Mar-Apr '75
- :: Tax Token Tidbits, (Colorado, Utah), by B. Spencer Jul-Aug '75
- :: Twenty Questions For Tax Token Collectors, by E. Altvater Sept-Oct (questions) & Nov-Dec (answers) '75
- :: U.S. State-Issued Sales Tax Tokens, (a catalog) (not issued as part of the newsletter) March 1974

HOBBY NAME

- :: A Name For Our Baby, by L. Alfano Nov-Dec '75

ILLINOIS

- :: Herren (Square): A Detailed Study and Analysis of Varieties, by J. Bates Mar-Apr '73
- :: Illinois Metal Provisional Sales Tax Tokens: An Interim Numbering System, by J. Schimmel May-June '74
- :: Illinois Metal Provisionals Top Ten - An Update, by J. Bates Mar-Apr '75
- :: La Salle Varieties, by J. Bates May-June '73
- :: Letters To Rowold On Illinois Tax Tokens, Nov-Dec '74 (provisionals) and Jan-Feb '75 (state issues).
- :: Monmouth, Ill., Provisional Sales Tax Tokens, May-June '75
- :: More Illinois Paper Sales Tax Tokens (Randolph Co., Sparta) by B. Gates May-June '75
- :: A Probable Anti-Sales Tax Item, (Emerson political), Mar-Apr '75
- :: Emerson Token Not Related To Sales Tax, May-June '75
- :: Tax Token Tidbits, (Mercer Co. vars.) Jan-Feb '75
- :: Token Tidbits, (Harstirn's $\frac{1}{4}$ c, Mercer Co. vars.) Nov-Dec '74

LIBRARY

- :: ATTS Library Report, by G. Farber Jul-Aug '75

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:: ATTS Library Report, by G. Farber
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:: Library Additions, Sep-Oct '75

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:: Louisiana's Sales Tax, by G. Farber
Mar-Apr 75

MASSACHUSETTS

:: Sales Tax Token Editorial, May-June '75

MEMBERSHIP TOKENS

:: Did You Get Your Membership Token?
(1975) Jan-Feb '76

:: Winning Design (1975) Mar-Apr '75

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:: Typesetting Fluke Created Varieties
In Grand Rapids "Milktop", by E. Altwater Jan-Feb '75

MISCELLANEOUS

:: More Tax Token Tangents, (Tax Payers' Congress, Am. Ry. S. Co. N.Y.) Jul-Aug '73

:: What Is It? (Am. Ry. S. Co. N.Y.) by B. Paige May-June '74

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:: Trial Listing of Mississippi, New Mexico, and Washington Plastic Sales Tax Tokens, by T. McMann Nov-Dec '73

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:: Milk Bottle Caps Hit By Sales Tax Tokens, Mar-Apr '73

:: Newspaper Articles Tell Story ..., by E. Altwater Jul-Oct '73

:: A Revised List of Plastic Missouri Sales Tax Tokens, by T. McMann Mar-Apr and May-June '74

:: Tax Token Tidbits, (counterstamped cardboards), Jan-Feb '75

NEW MEXICO

:: Trial Listing of Mississippi, New Mexico, and Washington Plastic Sales Tax Tokens, by T. McMann Nov-Dec '73

:: Varieties of Some Arizona and New Mexico Sales Tax Tokens, by W. Heald Nov-Dec '75

NORTH CAROLINA

:: North Carolina Sales Tax Coupons, by J. Schimmel Jul-Oct '73

PENNSYLVANIA

:: A Sales Tax Sidelight: The Sherrill

Coupon Method, by J. Schimmel
Mar-Apr '73

PERSONAL TOKENS

:: Here Come The Personal STT "Tokens", (Altwater, Bates, Schimmel) Nov-Dec '71

:: Personal Token Is Also Political Item, (Schimmel) Nov-Dec '75

TAX STAMPS

:: Information On Tax Stamps Available, Mar-Apr '75

:: More Information On Tax Stamps, May-June '75

U.S. GOVERNMENT

:: Federal Cotton Bale Tags, by C. Raisch, Jul-Aug '75

UTAH

:: A Trial List of Utah Plastics, by T. McMann Jan-Feb '74

WASHINGTON

:: Trial Listing of Mississippi, New Mexico, and Washington Plastic Sales Tax Tokens, by T. McMann Nov-Dec '73

:: Washington Notes, (cardboard provisions) by B. Johnson Mar-Apr '75

ALL BACK ISSUES OF THE NEWSLETTER ARE AVAILABLE FROM THE LIBRARIAN, Glyn Farber, 1618-15th Street, Lake Charles, LA 70601. A list of back issues for sale can be found on page 7 of the Jan-Feb '76 issue.

"WOODEN CHECK NEW FORM OF LEGAL 'TINDER'"

TENINO, Wash. (AP) - The town that gained fame by its issuance of "legal wooden money" in the early 1930s has again issued a piece of its hard-grained legal tender. This time it was a wooden check, 9x24 inches, for \$30,000 presented in payment for work on the community's Bi-Centennial project.

The project involves moving a threatened historic railroad depot to the town's park and restoring the structure before its scheduled dedication July 4 as the community's museum and activity center.

The town worked for more than two years to raise the money and the 322-ton stone depot was moved in one piece last Aug. 30. The project contractor was paid with the wooden check. (Lake Charles (LA) American Press, Jan. '76. Thanks to Glyn Farber, ATTS Librarian. Many of this town's merchants issued wood tax tokens in 1935.)

"MARTIN MONEY" IS SOUVENIR NOW

While the official sales-tax rate is pegged at 5.3 cents on the dollar, larger or smaller amounts often are paid on retail purchases. That is because, from a practical standpoint, it is not feasible to apply a "pure" 5.3 per cent on every purchase without returning to the era of the tax token.

And nobody seems to want to even think about reviving tax tokens as a means of collecting the sales tax - even though the present tax table, expressed in cents, means that the rate is fractionally higher than 5.3 per cent on smaller purchases.

ALL THIS comes to mind with the publication in Olympia of an entertaining essay by Marlene Bostrom in the State Department of Revenue's newsletter on the history of this state's pioneering venture with tax tokens in the mid-1930s. Mrs. Bostrom is a department aide.

Called "Martin Money" (after the late Gov. Clarence D. Martin, who was in office at the time), the tokens went into distribution when the 1935 Legislature enacted the state's first retail-sales tax. The rate then was 2 per cent, and some foods (such as bread, dairy products, and fresh fruit and vegetables) were exempt. At the start, the tokens were each worth a fifth of a cent. Sometimes they were paper coupons because of a shortage of the aluminum coins, about the size of a quarter with a hole in the middle, which became familiar to Washington residents during the next 16 years.

FOR A TIME during the Second World War, an aluminum shortage forced the manufacture of tokens made from composition fiber and, later, plastic. By the time the token system was abandoned in 1951, the state had distributed some 185 million tokens. They were used by buyers when the sales tax due involved a fractional percentage point.

But the tokens had other applications. A common pastime was the "stacking" of the tokens - alternately horizontal and vertical - into columns, with schoolboys making study-hall wagers on who could erect the tallest one.

Mrs. Bostrom says oldtimers recall that Yakima Indians sewed tokens onto trousers and hatbands for decorations. Teenagers of the time strung them on shoelaces and on the drawstrings of the olive-green rain slickers popular in the 1930s and 1940s.

THE TOKENS also served as makeshift poker chips, washers, and, when weighted, as fishing lures. Slot machines were still legal then and often were fed with tax tokens, which had been filed smooth along the edges and weighted with lead plugged into the center hole.

Problems created by the tokens in the operation of pay telephones, coin-operated vending machines, busfare boxes, and the like were instrumental in the decision to abandon the tokens when the state decided to collect the sales tax in pennies under the "bracket" method of computing the tax.

What happened to the 185 million tokens? An effort was made to retrieve them, and one official remembers that he used sacksfuls of them as doorstops in the offices of the State Tax Commission, forerunner of the Department of Revenue.

MANY CITIZENS still keep them as souvenirs and, especially in the case of the paper scrip variety, the tokens probably have value as collectors' items. Most simply were discarded by state employees assigned to the task. Mark Aspinwall of Olympia, now retired, told Mrs. Bostrom that he had strewn some 100,000 of them about, not unlike the scattering of ashes in a burial at sea. "Somewhere on the slope below the State Capitol greenhouse," Mrs. Bostrom says, "they now rest in peace."

* * *

Article courtesy of A.L. Albright, ATTS #188, Seattle, Washington.

Dear Jerry:

March 6, 1976

I picked up a couple of Nebraska Anti-Sales tax items recently, that I had never seen before. You might be interested in seeing them. Can't remember where I once saw a listing of Anti-Tax items, so can't look them up to see if they are listed. Anyhow through you might like to see them.

Steve Tureen
P.O. Box 14070
Omaha, NB 68127



Aluminum, about 30mm. ED: Steve notes that Butler was a Nebraska Gubernatorial candidate in the 30's. I don't know if this one is Sales Tax related.

TRADING POST

ATTS Members are entitled to one 25-word free ad each issue as long as each ad is different each time.

WILL TRADE MY EXTRA NM-5 for best offer in kc Illinois Provisionals. Rocco A. DiGiacomo, 42 Sunset Drive, Mt. Holly, NJ 08060

I HAVE TENINO, WA., WOOD TAX TOKENS to trade for Illinois or Washington cardboards. Tom McMann, 1612 No. Delaware, Mason City, IA 50401.

NEED FOREIGN TRADE CHECKS (not game counters or medals). British, French, German, Latin-American. Have Illinois metal provisionals and others to swap. Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94140.

March 15, 1976

Dear Friends:

The Ralph Foster Museum, located on the campus of The School of The Ozarks, is seeking your kind help and assistance.

We have one of the largest numismatic collections in the entire country. Besides our collection of monies of the world, we also have extensive collections in the fields of firearms, antiques, archeological specimens, Ozarkiana, etc.

In seeking your help and assistance, we are hoping that you will see fit to donate to the museum specimens of checks, drafts, and warrants from as many banks and financial institutions as possible. Other items which are needed for our exhibits include stocks and bonds, merchant scrip, metal or paper tokens and medals, obsolete and broken bank notes, as well as coins and currency from all over the world. Items received in the museum are accessioned and catalogued according to the standards of American Association of Museums, and duplicates are traded for those items we do not have.

Would you please help this unique museum by contributing cancelled checks which you may have in duplicate or otherwise?

With kindest personal regards and best wishes,

Most Cordially,

John Paul Butler
Curator of Numismatics
Ralph Foster Museum
The School of the Ozarks
Point Lookout, MO 65726

DONATIONS TO ATTS

#204 Lester M. Burzinski	\$2
#188 Albert M. Albright	\$1
#76 Robert B. Mullins	\$2
#40 H. Jack Miller	\$2

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* * *

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A.T.T.S. Newsletter

The Official Journal Of
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Volume 5, Number 2

May-June 1976

**SALES TAX
NEWSLETTER
AND
DRAFT CATALOG**

Alabama through Louisiana

by Harold Schmal
Phoenix, Arizona

1966

(1976 REPRINT)

Editor's Forward

Following what seems to be a pattern I am publishing various draft or partial catalogs on Sales Tax Tokens. This one is one begun by Harold Schmal of Phoenix, Arizona, in the first half of 1966. He managed to get through the state issues only, down to Louisiana, and there his effort stopped.

Later, the mimeographed pages he had mailed to collectors were turned over to Jeanne Kiehl of La Crescenta, California. She had been thinking of continuing the catalog but eventually for a number of reasons, was unable to. I obtained the remaining copies from her in 1969 while I was looking for Sales Tax Token information for a catalog that Mike Pfefferkorn and I had just begun. Later, I distributed the remaining copies to collectors free of charge at Jeanne's suggestion.

The sheets I received also included copies of the Sales Tax Newsletter, Numbers 2 and 3. (I have never seen #1, but Jeanne said that it was just a letter stating an intention to develop a catalog and soliciting interested collectors for the project). From the Newsletter copy I have deleted the address of the collectors who advertised within its pages, since, no doubt, they have long since parted with the items they were offering. Mr. Schmal, according to Jeanne, had completely dropped out of the Sales Tax Token catalog picture. I have not heard from Jeanne, herself, now for several years. So, for what they're worth, here are the pages of the Newsletter and Draft Catalog, slightly edited and rearranged.

A Special Note: For those of you who have not yet given up on Mike Pfefferkorn and myself, the material and photos for CHITS, CHISLERS, AND FUNNY MONEY: A HISTORY AND CATALOG OF SALES TAX TOKENS, has been completed. Everything at the moment is in Mike's hands, and negotiations with a printer on the East Coast are being conducted, if they haven't already been completed. You should hear from us soon about it (hopefully).

Jerry Schimmel

SALES TAX NEWSLETTER #2, April 1966

Dear Collector:

Phoenix, Arizona

As promised, here is the first sheet of our revised catalog, which, with the help of all members, we can have an up to date catalog for our use.

Please check carefully this sheet enclosed, and all future issues. Send in any corrections or additions that you can. Photos enlarged at least double are the best, but rubbings made with a blue pencil will help.

We have a camera that we used to take about 20% of the photos in Dottie's (ED: Dottie Dow) book on elongateds, so I can photo any tokens you send. Always send them 3rd Class, insured, because we don't have any dues, therefore no money. If you send tokens, I'll return them at my expense. Photos will cost about 10¢ each, I think??

Regarding prices -- send in prices you know collectors have paid in the last three months, not a year or so ago. I have bought Sales Tax Tokens for as low as \$1.00 per pound. Also have paid a dollar each for certain Illinois Provisional issues. In my June Mail Bid Sale. I will offer some tax tokens to see if there is any interest around, etc.

Rarity -- we shall use the same scale as Fuld does on Civil War Tokens. Rarity 1 - very common, over 5000 known; R2 - 2000 and up; R3 - 500 and up; R4 - 200 and up; R5 - 75 to 200; R6 - 20 to 75; R7 - 10 to 20; R8 - 5 to 10; R9 - 2 to 4; and R10 - only one known.

Letters were received from A. Heminger, listing some unlisted varieties of Alabama, Missouri, New Mexico, Oklahoma, and Utah tokens; from Frank McClung on rotated backs of Alabama and Arizona; from Byron Johnson on Washington issues; and R.S. Helm on unlisted Oklahoma items. There were also letters from Tom Lloyd, Stan Stemp, J.C. Clymer, George Gould, George Frakes, Ralph Hinde, and many others.

On the question of dues, let's wait and see how many are interested in this branch of Exonumia before we start a club. Meanwhile, keep the info coming and I'll pay the costs. Postage will be the greatest cost of it all. My cost on running 100 sheets, one side, is less than a dollar, plus postage.

If I can, I'll try to put out a sheet a month until we get the regular issues all listed, at least. So send in your info on when the tokens were used, giving dates, issuing authority, manufactured by whom, and how many issued. The more we have on the first sheets, the less we have to do on the next ones.

As ever, Ye Editor, Schmal.

FOR SALE OR SWAP, set of Arizona tokens, 6 pieces, \$2.00 pp. Need - Alabama 5 Mill copper, or 1 Mill blue plastic. Will swap Arizona set for both of these. Schmal, Phoenix, Arizona.

YOUR 6 LINE SWAP OR SELL AD in a space like mine in the next issue. Let's try it one time to see what it costs, etc. Plus what response will come in. No charge for this time!!!!!!

SALES TAX NEWSLETTER #3, June 1966

I had hoped to be able to bring this letter to you sooner, but I am having a bit of trouble with the color of the fiber and plastic tokens. I had hoped that the Belting color chart would be of some help, but the colors are different on each. I have enclosed a chart, though, with this issue. Our only cost was the postage to send 100 charts to me.

As far as color goes, we must use only UNC tokens that have been stored away from light, etc. for they do fade. In the cases of the whites and grays, the colors seem to change over a period of time.

I shall list only such that I have seen or that have been verified by our members. Please be sure when sending in an addition or correction to the list that your token is in UNC condition. Don't send your tokens unless they are dupes and are for sale.

Many of our group sent in a dollar to help defray expenses, which I returned. I do charge a buck a year for the sales catalogs, but the newsletter ads are for free to bonafide collectors. We do ask others who want sample copies or back issues to send postage.

Here are a few wants of other collectors.

NEED ILLINOIS PROVISIONALS - Astoria, Casey, Depue, El Paso, Herrin (round), and Rushville. I will swap for what you need. G. Frakes. Indianapolis. Indiana.

WANTED - Kansas D1#4 - Scale 1 Mill solid

WANTED - Kansas D1#4 - Sc#le 1
New Mexico D1#13 - excep salo

New Mexico Div#13 - green sales
" " Div#14 - black sales

Di#14 - black sales
Oklahoma Di#20 - white sales
Illinois Prov. - Denue Herrin (rd) Wm.

Illinois Prov. - Depue, Herrin (fd), Wym.
Frank McClung, Woodbridge, California

TRADE SALES TAX TOKENS and Ohio Sales Tax
Receipts for your fare tokens. Russell
Moyer, Hamburg, Iowa.

In order to write up the Illinois Provisional issues, I need rubbings of the following: Depue, Herrin (round). If not forthcoming by next issue time, I will have to leave these out, but will leave

George Frakes asks for a listing on this:

Obv: 1% Sales Tax Penny 1921
N.C.T.S.A. (wreath around outer
edge)

Rev: Simplicity Tax
Write Your Congressman And Recommend
The Simplicity Tax
National Council of Traveling Sales-
men's Associations

I had two others send this in also.

FOR SALE OR TRADE - Arizona 1. Sales Tax rarities based on 1000 pieces on hand. R1 = very common; R2 at least

200 known; R3 = 50 to 100 known; R4 = less than 50 pieces; R5 = less than 25 pieces; R6 = less than 10; R7 = less than 5 pieces; R8 = less than 3 pieces; R9 = 1 piece known.

Bronze #1a no lines R1- circ. 10¢ unc 25¢

" \$1 Please send full description plus
" \$1 on all tokens.
" 25¢
" \$1
0¢ We can use more swap or sale ads
are issue, but limited to sales tax
w of and not over six lines plus name
Ariz. address. NO COST to anyone. Please
y or print ads.

I have found in setting up the list of Alabama fiber tokens a great variety of colors, or rather, shades. So we will list only UNC tokens and use the Belding-Corticelli Color Chart (ED: a thread manufacturer), which I will try and get for each member. This will apply on the so-called plastic tokens also. We use this chart on the Vectors of England, etc. Be very careful in listing used tokens for all shades of gray will show.

To those of you who wish to exchange want lists with other collectors, we shall run a column for this in next issue giving your name and address only.

I am getting some data on the very early issues of Sales Tax cards, but need very much more. In all cases give the type of material, color, and inks used. Please print out the legend in full just like the card is made. I can tell you, folks, that most cards are in the rarity 4 through 9 class -----

All for this time. Write - and advise.

H.C. Schmal, Editor, SALES TAX NEWS.
Phoenix, Arizona

#####
LARRY FREEMAN OF PARMA, OHIO, has two lots of tax tokens to sell. Lot 1 - 12 states, 51 diff. for \$7.25. Lot 2 - 12 states, 263 tokens, 33 diff. at \$26.80. He wants offers on the above lots.

#####
Due to other activities the next Sales Tax Newsletter will be sometime in October. Will try to bring in the Illinois Provisionals series at that time. I hope to get some more info at the ANA Convention in Chicago.

ALABAMA

The Alabama sales tax law became effective March 1, 1937. The law required that tokens be issued in two denominations: one in aluminum, which represented the payment of tax equal to 1/10 of 1%, and the other a brass token marked "5", which represented the payment of tax equal to $\frac{1}{2}$ of 1%. The state also issued tokens of copper, zinc, plastic, and fiber, not necessarily in this order. However, after October 1, 1947, the legislature of Alabama repealed the section of the law requiring the use and issuance of these tokens, and replaced them with the bracket system. (G. Frakes 4/66)

The Osborne Register Co. of Cincinnati, Ohio, made 82,200,000 of the "1" value, and 11,800,000 of the "5" value from March 1, 1937, to April 21, 1942.

(ED NOTE: The "copper" 5 Mills token has always been a mystery to me. So far there have been no great quantities of it. Several collectors have attested to there being such in their collections, but my surmise is that it could be a test strike or specimen, or simply part of a batch of badly alloyed brass. I do have several brass tokens in which the copper shows very clearly as a patch. JFS)

Obv: ALABAMA/ STATE/ 1 (c/h of var. sizes) 1/ TAX/ COMMISSION
Rev: LUXURY TAX/ (same)/ TOKEN

1a. alum. 23mm	center hole 4 $\frac{1}{2}$ mm	1937-42
b. " "	" 4mm	
c. " "	" 3 $\frac{1}{2}$ mm	

Obv: ALABAMA/ STATE/ 5 (star) 5/ TAX/ COMMISSION
Rev: LUXURY TAX/ 5 (star) 5/ TOKEN

2. 5 brass	16 $\frac{1}{2}$ mm	solid	1937
3. 5 copper	16 $\frac{1}{2}$ mm	solid	

Obv: ALABAMA/ STATE/ 1 (c/h 1)/ DEPARTMENT/ OF REVENUE
Rev: SALES TAX/ (same)/ TOKEN

4a. 1 alum	23mm	c/h 4mm	thick "1"	
b. 1 "	"	" 4 $\frac{1}{2}$ mm	thick "1"	
c. 1 "	"	" 4mm	thin "1"	
5. 1 zinc	23mm	c/h 4 $\frac{1}{2}$ mm		1942

Obv: ALABAMA/ 5 (star) 5/ DEPT./ OF REVENUE
 Rev: SALES TAX/ (same)/ TOKEN

6. 5 brass 16 $\frac{1}{2}$ mm solid

Obv: (star) ALABAMA (star)/ 1 (in center circle)/ SALES (star) TAX (star) TOKEN
 Rev: (star) STATE DEPARTMENT OF REVENUE/ 1 (in center circle)

7a. 1 fibre light gray 23mm solid thin letters
 b. 1 " dark " " " " "
 c. 1 " off white " " " " "

Obv: & Rev: as Number 7, but "5" is the value.

8a. 5 fibre red 23mm solid

Obv: ALABAMA/ STATE/ 1 (c/h) 1/ DEPT./ OF REVENUE
 Rev: SALES TAX/ (same)/ TOKEN

9a. 1 fibre light gray c/h 4mm
 b. same " 4 $\frac{1}{2}$ mm
 c. same " 5mm
 d. same dark gray " 4 $\frac{1}{2}$ mm thin letters
 e. same cream " 4 $\frac{1}{2}$ mm thin planchet, 1 $\frac{1}{2}$ mm
 f. same " 4 $\frac{1}{2}$ mm thick " , 2mm
 g. same " 4mm " " , "

Obv: & Rev: same as above, but "5" instead of "1".

10a. 5 fibre red c/h 5mm
 (ED NOTE: this is one still unknown to me.)

Obv: ALABAMA/ STATE/ 1 (in circle) 1/ DEPT./ OF REVENUE
 Rev: SALES TAX/ (same)/ TOKEN

11a. 1 fibre cream 23mm solid small "1" Obv, large "1" Rev.
 b. 1 " 23mm " small circle on Obv.
 c. 1 " lt. gray 23mm "

Obv: ALABAMA/ 5 (in double circle)/ . SALES TAX .
 Rev: STATE DEPARTMENT OF REVENUE./ 5 (in double circle)

12a. 5 plastic red (tr) 23mm solid
 b. 5 " dark blue 23mm solid
 c. 5 " purple 23mm solid
 d. 5 " brown 23mm solid

Obv: . ALABAMA ./ 1 (in double circle)/ SALES TAX TOKEN
 Rev: . STATE DEPARTMENT OF REVENUE/ 1 (in double circle)

13a. 1 fibre gray 23mm solid

ARIZONA

Arizona sales tax was first issued in 1933 through a State Tax Commission. (ED NOTE: later information indicates that tokens were not put into circulation until 1937.)

Obv: ARIZONA STATE/ (state seal with words "DITAT DEUS")/ TAX COMMISSION
 Rev: TO MAKE CHANGE/ FOR/ 1/ CORRECT/ SALES TAX PAYMENT

All tokens are solid. The "1" is 16mm and the "5" is 22mm.

Cat. #	Value	Metal	Rarity	Issued, etc.
1.	1	copper	1	1933-42
1a.	1	" , very thin?	?	?
2.	1	zinc	3	1942-43
3.	1	aluminum	1	1943-44
4.	1	brass	1	1945

Obv: ARIZONA STATE/TAX COMMISSION/ (a large sahuaro cactus in foreground with smaller ones on either side)
 Rev: TO MAKE CHANGE/ FOR/ 5/ CORRECT/ SALES TAX PAYMENT

5. 5 copper 2 1933-43
 6. 5 brass 1 1944-

Notes: off centers, rotated backs, etc. are known in most all of the above. Now on #6: over 5 tons were sold by the Commission last year (1965). The rest of the lot of about 1000 was mostly #6 with very little of #2 (maybe 200 pieces). The balance was mixed, maybe 50 pieces of each. The zinc #2 is semi-scarce in Arizona. Rumor has it the bulk of #6 has been sold as scrap. Ditto #4. As of April, 1966, complete sets sell for \$2 to \$3.

COLORADO

The Colorado 2% retail sales tax law was instituted and became effective on March 1, 1935. The aluminum tokens were used first, then starting in 1941, rubber and plastic, both translucent and opaque, were instituted because of the scarcity of aluminum due to World War II. The token provision of the law was abolished February 28, 1945, because of the impracticability of collecting the with tokens. There was a period of redemption until June, 1945. The companies known to have made tokens were Sachs-Lawlor Co. and Colorado & Plasticrafts, Inc., both of Denver. (Frakes 4/66)

Obv: COLORADO/ SALES/ (c/h)/ TAX/ STATE TREASURER
 Rev: ONE FIFTH CENT/ SERIES/ (c/h)/ A-35/ SALES TAX TOKEN (17.3 million)

1. 1/5 Cent alum square 24x24mm c/h 4mm 1935-37

Obv: & Rev: COLORADO/ RETAIL/ 2 (cross c/h) 2/ TOKEN/ SALES TAX (26.7 million)

2a. alum 23mm cross 6.5x6.5x3mm
 b. " " 6x6x2.5mm
 c. " " 5.5x5.5x2.5mm
 d. " " 5.5x5.5x2mm

Obv: & Rev: COLORADO/ RETAIL/ 2 (circles) 2/ TOKEN/ SALES TAX

3a. 2 Fibre Lt. Red solid 23mm inner circle 5.5mm
 b. 2 " Red " " " 5mm
 c. 2 " " " " " 5.5mm
 d. 2 " " " " " 6mm
 e. 2 " Brown " "
 f. 2 " Dark Brown " "

Obv: & Rev: (same as #3)

4a. 2 Plastic white solid 23mm (ED NOTE: probably a pattern. JS)

Obv: & Rev: COLORADO/ SALES TAX TOKEN/ 2 (in two circles)

5a. 2 Plastic Red tr. 23mm solid circle 8.5mm
 b. 2 " " op. " " 8.5mm

ILLINOIS

Obv: RETAILERS'/ 1½/ MILLS/ OCCUPATION TOKEN
 Rev: DEPT. OF FINANCE/ 1½/ MILLS/ STATE OF ILLINOIS

1a. 1½ Mills alum. 16mm thin letters June 1935
 b. " " " thick " June & July 1935

Obv: RETAILER'S (remainder as above)
 Rev: (as above token)

2a. 1½ Mills alum. 16mm thin letters
 b. 1½ Mills " thick "

Obv: DEPT. OF FINANCE/ 1½/ STATE OF ILLINOIS
 Rev: RETAILERS'/ 1½/ OCCUPATION TOKEN

3a. 1½ alum. 16mm square thin letters
 b. 1½ alum. " " thick "

Note: #3 used July 1935 to June 30, 1947. (ED NOTE: in fact #3 was only in use for about one year. Effective public use of tokens ended in 1936, although the state claimed their use through 1947. JS)

KANSAS

May 1937 to March 20 1939

Obv: & Rev: KANSAS/ 1 (c/h) 1/ SALES/ TAX TOKEN

1a. 1 alum 16.5mm	c/h 4mm
b. " " "	" 3.5mm
c. " " "	" 3mm
d. " " "	" 2.5mm

Obv: & Rev: (as above but no lines around c/h)

2a. 1 alum 16.5mm c/h 3mm
 (ED NOTE: this is a worn die.)

Obv: & Rev: KANSAS/ 2 K 2/ SALES/ TAX TOKEN

3a. 2 alum 16.5mm solid

Obv: & Rev: (same as above)

4a. 2 zinc 16.5mm solid

Note: tokens manufactured by State Penitentiary at Hutchinson.

LOUISIANA

Obv: & Rev: LUXURY/ TAX/ 1 (triangle c/h) 1/ TOKEN/ LOUISIANA

1a. 1 alum 23mm	c/h tri. 5.5mm
1b. same	" " 6mm

Obv: & Rev: (as above but numeral is "5")

2a. 5 brass 23mm c/h tri. 6mm

Obv: & Rev: PUBLIC WELFARE/ TAX/ 1 triangle c/h 1/ TOKEN/ LOUISIANA

3a. 1 alum 23mm	c/h tri. 5mm
b. same	" " 5.5mm
c. same	" " 6mm

Obv: & Rev: (as above but numeral is "5")

4a. 5 brass 23mm c/h tri. 6mm

Corrections

Arizona

Add these varieties in regard to the background below the varieties in the words: "DITAT DEUS" in the shield:

1a. has no lines	Kansas
b. has lines	IE. 1 alum 16.5mm solid
2a. no lines	Lou'siana
b. lines	change 2a. to read brass.
3a. no lines	
b. lines	
4a. lines	
b. no lines	

End Of Catalog

SPECIAL NOTICE!

Dear Jerry:
 I have not yet rejoined the ATTS as I don't have the money. However, I do have three of the 10¢ Arctic Ice tokens. I will sell these to the first three writing at the price of \$1.50 each. I will use this money to re-join. Unfortunately I've been out of work except for some door-to-door selling and this has just about wiped out my hobby activities.

Thanks.

Board member Jerry Bates was recently stricken by a heart attack and is in a hospital in the St. Louis area. His condition at this time was apparently serious. We hope that he has a speedy recovery and that he returns to the collector's field soon. His address for those wishing to send get well messages is P.O. Box 777, St. Charles, MO 63301

Jerry Schimmel

Harry R. Porter
 Transport Group Press
 1042 Bardstown Road
 Louisville, KY 40204
 ex-#217 (temporarily)

LIBRARY ADDITIONS

154. SALES TAXES AND OTHER EXCISES by Roy G. Blakey & Gladys C. Blakey, Public Administration Service, 1945 (over 200 pages).

WELCOME, NEW MEMBERS!

225. James D. Hemphill (Schimmel)
 5835 SW Colby Court
 Lake Oswego, OR 97034

226. Lester Commodore (Schimmel)
 1109 Sixth Street SE
 Minneapolis, MN 55414

227. Nick L. Imbroglio (Secretary)
 P.O. Box 699
 Eatontown, NJ 07724

228. Joe Bidwell (Schimmel)
 4000 Washington St NE
 Minneapolis, MN 55421

Donations To ATTS

A.H. Erickson \$1.00

Deceased

#7 Allen R. Feinberg, MD, Winnetka, IL

Delinquent Dues

#4, 36, 54, 77, 89, 108, 137, 139, 162, 174, 189, 197, 199, 203, 205, 208, 210, 211, 213, 214, 217.

THIS
 SPACE AVAILABLE
 FOR YOUR ARTICLES,
 TIDBITS, LETTERS,
 & ADS!!

ATTS OFFICERS 1975-76

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 St. Louis, MO 63111

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 St. Charles, MO 63301

Newsletter Editor Emeritus:
 Ernie Altvater, Jr.
 Azusa, CA

ATTS NEWSLETTER

The ATTS Newsletter is published six times a year and is free to members of the American Tax Token Society. Articles published are usually those written and donated. Regular advertisements are 3¢ a word. TRADING POST ads are 25 words free to members.

EDITOR
 ATTS NEWSLETTER
 P.O. BOX 40888
 SAN FRANCISCO, CA 94140

A.T.T.S. Newsletter

The Official Journal Of
The American Tax Token Society
ANA C-69092 TAMS 2334

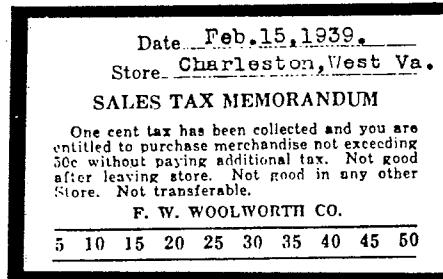
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Volume 5, Number 3

July-August 1976

THE UNKNOWN SALES TAX TOKENS:

West Virginia's Paper "Memorandum"



(The following article is made up of excerpts from the forthcoming book CHITS, CHISLERS, AND FUNNY MONEY: A HISTORY AND CATALOG OF SALES TAX TOKENS, by Jerry Schimmel and Michale Pfefferkorn. The West Virginia series are probably the most scarce of all of the different items used in fractional-cent sales tax collection.)

West Virginia is sometimes credited with having the first state sales tax law. The 1921 "Excise and Sales Tax" law, however, did not levy the tax directly upon the consumer. On April 1, 1934, the "General Consumer's Sales and Service Tax Law" which established a two percent tax rate became effective. Under this law taxes levied on the sales of tangible personal property except for automobiles, gasoline, food, and several others provided monies for the support of school districts.

The general consumer's sales tax law was passed again in 1935. The act was approved by Governor Herman Guy Kump. The 1935 law was made into a permanent tax as a result of action by the 1937 legislature.

No tokens were issued in this state; however, as in North Carolina, the five and ten cent stores used paper coupons. The problem was that variety stores were usually departmentalized and, therefore, used several cash registers. Consequently, several sales tax overcharges could occur during one trip to the store if the customer made purchases in more than one department. Although the exact period of use of the coupons is not known, the state tax department has indicated that they were probably used as early as 1935. A former manager of one of the J.G. McCrory Company stores recalled using the coupons as late as 1951. Most likely the sales tax tickets were

adopted shortly after the passage of the 1934 law. In 1955 the state tax department ruled that a sales transaction was complete when the property is delivered or handed to the purchaser and the price is paid in cash or charged to his account. According to the department, this effectively outlawed the sales slip procedure.

Although cardstock tear-coupons were used by the W.T. Grant and G.C. Murphy Companies, the "memorandum" was the most universally used type of coupon in West Virginia. A manager of an S.S. Kresge store in Charleston described the memorandum's use as follows:

"A customer makes a 10¢ purchase and pays 1¢ tax. One of these slips is issued to the customer with one of the 10's marked off. The customer may take this slip to any counter in the store and make purchases amounting to 50¢, including the first purchase before paying another 1¢ tax. The same procedure is followed for larger sales with 1¢ being added for each additional 50¢. Example: if the sale is over 50¢, two cents tax is paid; for \$1.00 sales, three cents tax is paid, etc."

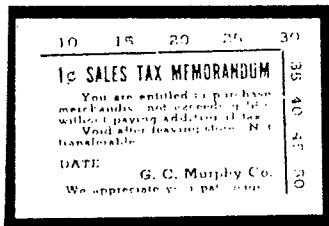
The tear-coupons used by the Grant and Murphy stores were handled similarly except that each portion was removed when the tax was paid. The part thus removed was automatically cancelled. West Virginia pieces were usually stam-

ped with the date and were valid only on the date of issuance, in the store of issue.



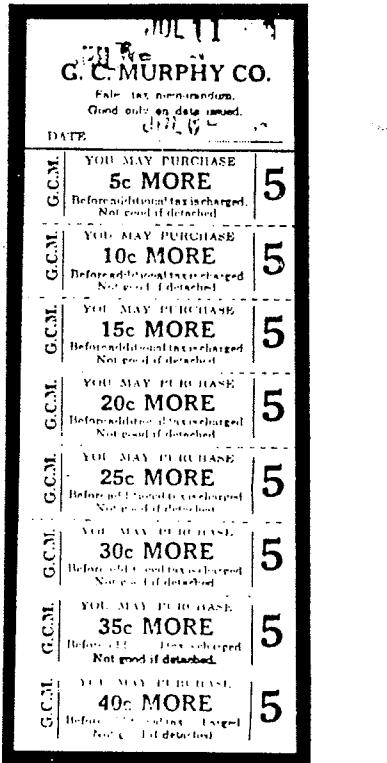
nominations of "on 5¢," "on 10¢," etc., but this designation was used only by one company and for just a short time.

EDITOR'S NOTE: Sometimes it is difficult to distinguish between the North Carolina and West Virginia paper tax slips. Most often the North Carolina pieces have the state name printed on them, and occasionally the town. The West Virginia pieces only infrequently have the state name on them. The best way to distinguish them is that the total of the amounts listed on the North Carolina slips comes to thirty-five cents. The West Virginia amounts total fifty cents. However, one of the 35¢ taxable amount pieces is also known for Illinois, but the state name is printed on that piece. One has been reported for Pennsylvania, but not examined.



(The following is excerpted from the North Carolina section of the same book)

The (North Carolina) coupons took three general forms: scrip, a tear-coupon, and the "memorandum." This latter type was also used widely in West Virginia stores. According to store managers, scrip was the earliest type in use. They came in one-third cent denominations and carried identical legends (in nearly all cases) except for the company name. If the customer paid 10¢ on a purchase, she would give the clerk an extra cent. He would then give her two scrip in change (as with tokens) since the state would be three Mills. The two other scrip were then valid for other counters. The tear-coupons usually had corner spaces, one marked "5¢" and three "10¢". Thus if the customer paid her one cent as above, a "10¢" corner would be torn off and the remaining slip handed to her for use elsewhere. The "memorandum" was a modified punch card on which denomination spaces were marked as on the tear-coupon, but which were cancelled with a pencil or occasionally punched. The "memorandum" was usually good only on the day of its issue and usually dated by the clerk. A few scrip came in de-



SALES TAX MEMORANDUM

One cent tax has been collected and you are entitled to purchase merchandise not exceeding 50c without paying additional tax. Not good after leaving Store. Not good in any other store. Not transferable.

Date _____

S. S. Kresge Co. Sc-10c-25c Store No. 133
10 10 10 5 5 5 5

We Appreciate Your Patronage

10 15 20 25 30 35 40 45 50

SALES TAX MEMORANDUM

One cent tax has been collected and you are entitled to purchase merchandise not exceeding 50c without paying additional tax. Not good after leaving Store. Not good in any other Store.

Date _____

McCRORY'S, West Virginia



10c 10c 10c 5c 5c 5c 5c
State Tax Memorandum

One cent tax has been collected and you are entitled to purchase merchandise not exceeding 50c without paying additional tax. This form good only on date shown; not good after leaving store and non-transferable.

Date _____

SIVERS 5 - 10 & \$1 STORES

10c 10c 10c 5c 5c 5c
SALES TAX MEMORANDUM

One cent tax has been collected and you are entitled to purchase merchandise not exceeding 50c without paying additional tax. Not good after leaving Store. Not good in any other Store.
Good Only On Date Shown

Date _____

J. J. NEWBERRY CO.
5 - 10 - 25c STORES

WELCOME, NEW MEMBERS!

229. William R. Heald (Schimmel)
2018 Palm Avenue
Sanger, CA 93657

CHANGE OF ADDRESS

Jerry Bates
P.O. Box 1111
Florissant, MO 63031

Welcome back, Jerry! Hope you are feeling good. Glad to see you back, but none of us wants you to overdo it until you are in shape enough to start over-doing it again. Take care!

Leo Bledsoe
4021 Overhill
Hannibal, MO 63401

Herbert Hymer
641 Clinton Street
Redwood City, CA 94061

E.C. Kettenbrink, Jr.
3605 Sinclair Avenue
Midland, TX 79701

SSG Jeffrey L. McFarland
HQ, 6th U.S. Army
Presidio of San Francisco
San Francisco, CA 94129

ATT'S NEWSLETTER EDITORIAL OFFICES
P.O. BOX 40888
SAN FRANCISCO, CA 94140

LETTERS

Dear Jerry:

Regarding Louis S. Alfano's suggested NOMISMATOLOGY for a possible nomenclature for the collectors of TAX TOKENS, I am "anti."

His coined word is not as bad as some others which have been proposed in other quarters, for at least Mr. Alfano has done his research on suffixes, prefixes, and root words.

My objections are to the use of NOMISMA for NUMISMA, since we employ the word "numismatics" rather than "nomismatics." I believe that we should use the Latin derivative rather than the Greek. There is no real difference. I also wonder if "numisma-telo" does not refer to "coin-tax" (a tax on coins? Mayhaps we have here the study of currency on which a tax is affixed?) I think that in place of NUMISMATEOLOGY, the word TELONUMISMATICS is the word to employ for collectors of and those who study tax-coins. NUMISMATICS is the basic word for the study of coins. NUMISMATOLOGY is an accepted alternative, but means the same. TELONUMISMATICS, therefore, is the study of tax-tokens and currency. A TELONUMISMATIST studies them.

Pat Hogan
Iowa City, IA

ADDITIONS AND CORRECTIONS
TO THE CATALOG OF
PLASTIC TAX TOKENS

by Tom McMann

CO-II

- A. a. perfect
- c. die extrusion

MS-I

- C.b. rotated die.
should be
- C.c. extrusion

MO-I

- A. should read: "water clear", not
"opaque."

- H.1b. rotated. should be
- c. extrusion.

MO-V

- A. There should be a #2 "thin letters"

There is also a Kelly Green transparent. It should be listed between B & C. So I will list it as follows for now:

MO-V B.B., Kelly Green

ATTS members might well wonder why their newsletter for July and August is arriving in November. It's one of those things that happens to an all-volunteer organization from time to time. The volunteer staff do not have enough time, the pressures of personal life and financial problems start to catch up with them, etc. Such a situation is patently unfair to members who have paid their dues and expect to get something for their checks. But it is always a hazard inherent in this kind of situation when services due are rendered by unpaid personnel. Be it as it may I have been unable to put out a newsletter because there is no way for me to pay the bills. Due to an extremely difficult personal situation, our Treasurer has not been able to function. Mike Pfefferkorn is putting up the money for this issue, so hopefully we can sooner or later get back to normal.

ATTS will soon need new officers as elections are coming up soon. Charlie Carter will be retiring as will George Frakes, so we will probably a Secretary and a Treasurer. I may need to be relieved soon due to the pressures of my job. So, we will need some volunteers from the ranks very shortly. If any of you want to serve, let Mike Pfefferkorn know at P.O. Box 2829, Carondelet Sta., St. Louis, MO 63111. Thanks.

Jerry
Editor



This one came from my foreign tokens collection and was apparently used in the old Territory of New Guinea down in the South Pacific, just north of Australia. I have seen only a few of these and I know that they come with different dates.

DESCRIPTION

Aluminum, 34mm, loop at top.
O: (around) TERRITORY OF NEW GUINEA
HEAD TAX/ 1929-1930/ 10/-
R: (blank, no raised rim)

I do not know any of the details surrounding its use. Its purpose is to serve as a receipt for the payment of tax, that is certain. It was not meant to be "spent" or circulated as were Sales Tax Tokens.

A.T.T.S. Newsletter

The Official Journal Of
The American Tax Token Society
ANA C-69092 TAMS 2334

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Volume 5, Number 4 & 5

September-December 1976

AMERICAN TAX TOKEN SOCIETY MEMBERSHIP ROSTER 1977

compiled by
Charles L. Carter

ALBRIGHT, Albert L. #188 300 N.E. 91st Street Seattle, WA 98115	Christmas tree lights before 1940 like Santa Claus, snow men, stars, etc; wood planes, tobacco tags, inculators.
ALFANO, Louis S. #L-218 303 South Kennedy Rd. Sterling, VA 22170	Fiscal stamps and fiscal history.
ALLEN, Harold Don #L-30 Nova Scotia Teachers College Truro, N.S. CANADA	Monetary forms, primitive to computer age (e.g. checks, credit cards)
ALTVATER, Ernie #F-25 607 North Orange Ave. Azusa, CA 91702	Transportation tokens.
ARCHER, Jerome W. #201 P.O. Box 361 Villa Park, IL 60181	Transportation tokens, parking, Hickey Bros., and OPA tokens.
ASHTON, K.V. #156 1134 East Elm St. Canton, IL 61520	Illinois Provisional Sales Tax Tokens including Canton cardboards. Old advertising - Parlin & Orendorff Plow Co., Early International Harvester fobs, trays, etc.
ASHWORTH, W.O. #F-52 R 4 Mattoon, IL 61938	Illinois and Missouri Sales Tax Tokens
BADHAM, Crawford #212 1305 Wickford Rd. Birmingham, AL 35216	Coins and coal mine scrip.
BARNES, John M. #94 P.O. Box 5152 Sherman Oaks, CA 91413	Sales tax, merchants, and transportation tokens. U.S. coins. Medals of the world. Hard Times tokens. World coins.
BARNI, Thomas A. #78 5329 Pattison Ave. St. Louis, MO 63110	Any and all kinds of tokens, especially saloon and transportation.
BATES, Jerry #L-1 P.O. Box 1111 Florissant, MO 63031	Sales tax and transportation tokens. Ration items. Christmas seals.
BAUM, J.W. #F-39 3113 North Arkansas Ave. Wichita, KS 67204	Metal, etc. tokens only. Kansas exonumia. National advertising tokens.
BEZARK, Stephen M. #F-8 Box AA 1667 Evanston, IL 60204	General tax tokens and literature - books, articles, catalogs, etc.
BIDWELL, Joe #228 4000 Washington St. N.E. Minneapolis, MN 55421	State sales tax, transportation, and OPA tokens. U.S. large cents.
BLEDSOE, Leo #57 4021 Overhill Hannibal, MO 63401	All sales tax items.
BOLDUC, Lawrence #151 Littleton Stamp & Coin Co. Littleton, NH 03561	All sales tax items. Coins. Medals. Paper money. Postage stamps.
BRUNEL, Christopher #190 Flat 6, 134 Queens Gate London SW7-5LZ ENGLAND	British 17-18-19th Century tokens. Co-Operative society tokens. Hop growers and world transportation tokens.

BURGIN, Raymond #153 93 Oak Street Walden, NY 12586	
BURZINSKI, Lester M. #204 2105 Oakridge Ave. Madison, WI 53704	Metal and plastic sales tax tokens. Chinese banknotes. J.I.M. Alaska trade tokens and medals.
TYNER, Harold B. #130 18432 Kingsdale Ave. Redondo Beach, CA 90278	All sales tax items. Wooden money and medals
CARMICHAEL, Melvin #183 4041 Delaware Ave. Klamath Falls, OR 97601	All sales tax tokens - metal, plastic, and cardboard. Merchant and trade tokens.
CARTER, Charles L. #F-6 721 Glencoe Ave. Denver, CO 80220	All sales tax items. Gaming tokens. Communication tokens. Transportation tokens. Prison money. Medals.
COMMODORE, Lester #226 1109 Sixth St. SE Minneapolis, MN 55414	All sales tax items.
CONNOR, Franc P. HMI #176 9264 Barber Dr. Orlando, FL 32809	All sales tax items. OPA and military tokens and scrip. Iowa items.
COOK, Noland #143 8850-15th Ave. SW Seattle, WA 98106	All sales tax tokens, especially Missouri and Washington. Glasses.
DI BELLA, Emil #H-2 St. James Apts. #3 19 Washington St. Freeland, PA 18224	U.S. Lincoln cent errors.
DI GIACOMO, Rocco A. #207 42 Sunset Dr. Mt. Holly, NJ 08060	Sales tax tokens - metal and plastic only.
DRELL, Dee D. #104 2015 Albert St. Alexandria, LA 71301	All sales tax items. Transportation and military tokens. Chinese coins.
EBERT, E.D. #158 2873 Ptarmigan Dr. #3 Walnut Creek, CA 94565	All sales tax items.
ERBER, Joe M. #L-92 Box 1235 Greenwood, MS 38930	All sales tax items. Leflore County, Mississippi, wooden nickels.
ERICKSON, Alexander H. #85 629 Riverside Dr. Madison, WI 53704	State issues. Medals. Tokens. Wood nickels. Ration items. Paper money.
ERKSON, Ray #F-5 2769 Rebeiro Ave. Santa Clara, CA 95051	All sales tax items. Mexico coins and paper money.
FARBER, Glyn V. #F-15 1618-15th St. Lake Charles, LA 70601	All sales tax and ration items. U.S. coins.
FAUCON, Arthur #108 2419 South 16th St. Springfield, IL 62703	
FEISEL, Duane H. #120 P.O. Box 1302 Los Altos, CA 94022	Sales tax tokens. Merchants tokens from all 50 states. Transportation, Car wash, and prison tokens.

FINCH, Jerrold F. #F-12 2-S.-274 Lawler Ln. Lombard, IL 60148	All sales tax items. U.S. and Canada coins.
FLEISCHMANN, Ed #219 5860 Del Paz Colorado Springs, CO 80918	Ohio sales tax receipts.
FRAKES, George #F-4 P.O. Box 1427 Oceanside, CA 92054	All sales tax items. Pony Express tokens and medals. Postal items.
FREEMAN, Larry G. #F-10 2427 Torrington Ave. Parma, OH 44134	All sales tax items. Encased coins.
FULD, Melvin #F-26 6701 Park Heights Ave. Baltimore, MD 21215	All sales tax items. Game counters. Calendar medals. Maryland items.
GAETANO, Richard A. #117 5332 Holiday Dr. Pittsburgh, PA 15236	All sales tax items. U.S. type coins. Foreign coins. Antiques. Old toy cars. Lead soldiers. License plates. Postage stamps.
GATES, Robert R. #209 1128 Walkup Carbondale, IL 62901	
GUDUS, E.A. #166 1013 South Tenth Ave. Arcadia, CA 91006	All sales tax items. Numismatic errors. OPA tokens. U.S. and foreign coins.
HALLENBECK, Kenneth L. Jr. #F-51 1141 West Lexington Ave. Fort Wayne, IN 46807	All sales tax items, especially Illir provisionals. OPA items. Counterst coins. Checks.
HALTEMAN, R.W. #193 Kirkwood, MO 63122	Metal, plastic, and cardboard sales tax tokens. U.S. and world transportation tokens.
HARTZOG, Rich #163 P.O. Box 4143ES Rockford, IL 61110	Illinois sales tax items. U.S. three cent nickels including proof and pattern pieces.
HEALD, William R. #229 2018 Palm Ave. Sanger, CA 93657	Sales tax items. Amusement tokens. Old books. Many other items.
HEATH, L.D. #119 1865 East 5725 South Ogden, UT 84403	All sales tax items especially Illinois provisionals and non-metallic items. Fractional "Good For" merchants' tokens.
HEIKEN, A.L. #F-16 San Jose, CA	All sales tax items.
HEMPHILL, James D. #225 5835 S.W. Colby Ct. Lake Oswego, OR 97034	All sales tax items. Transportation tokens.
HENELEY, Amos L. #82 9507 Binney St. Omaha, NB 68134	All sales tax items. Mexican revenues.
HENRIKSON, Louis #F-50 P.O. Box 7 Hallsville, MO 65255	All sales tax items. RR. dated nails. Coins. Bottles. Marbles.
HERBERG, Richard F. #133 413 Hillside Blvd. Daly City, CA 94014	All sales tax items. San Francisco wooden nickels.

HOGAN, Patrick D. #198 P.O. Box 580 Pomona Park, FL 32081	All Ohio receipts and other sales tax items.
HOTTEL, James H. #L-67 Stoltz Drug Store 23 Public Square Nelsonville, OH 45764	All Ohio receipts and other sales tax items.
HOPPER, Lawrence S. #150 5009 East Walnut Dr. Des Moines, IA 50317	All sales tax items. Transportation tokens. U.S. and foreign coins and medals.
HORNEY, George #157 501 Heather Ln. Bedford, OH 44146	
HUBBARD, Elbert S.A. #F-9 17 West San Fernando San Jose, CA 95113	All U.S. state-issued revenue stamps including Ohio sales tax receipts.
HYMER, Herbert 641 Clinton St. Redwood City, CA 94061	All sales tax items.
IMBRIGLIO, Nick L. #227 P.O. Box 399 Oakhurst, NJ 07755	Metal and plastic sales tax tokens. Federal reserve notes. U.S. commemorative postage stamp plate blocks.
JOHNSON, Richard M. #F-38 502 West Kennicott Carbondale, IL 62901	
JOHNSON, Byron #F-49 606 NW 80th Seattle, WA 98117	All Washington State numismatic items, including sales tax tokens and scrip.
JOSEPH, Syd #54 870 South Hudson St. Denver, CO 80222	Metal sales tax items. Transportation tokens. Commemorative medals. Coin photography (trades items for photographic work. Quite good - ED)
KAPPEN, Charles V. #136 3301 Peachtree Ln. San Jose, CA 95128	All sales tax items. Merchants' tokens from California, Nevada, and Arizona. Transportation and military tokens from California and Arizona.
KETTENBRINK, Edwin C. Jr. #83 3605 Sinclair Ave. Midland, TX 79701	All sales tax items, especially paper pieces. U.S. Internal Revenue and state revenue stamps.
KLABEL, Phil #215 RR #1 Peru, IL 61354	All sales tax items, especially Illinois ½ pieces. Illinois trade tokens.
KLECKNER, D.S. #155 P.O. Box 64 Cadiz, OH 43907	All metal plastic, paper, and cardboard sales tax items including Ohio receipts. Foreign coins by date.
KNEPPER, Robert C. #192 401 Fernhill Ln. Anaheim, CA 92807	
KOONTZ, Donald L. #152 5815 South Huron St. Littleton, CO 80120	All sales tax items. U.S. and foreign coin errors, tokens, and medals. Embossed stamped envelopes.
LANE, Richard E. #103 5716 Salakanum Way Bellingham, WA 98225	Washington State tax items.

LANG, Ronald #187 8345 South Moody Oak Lawn, IL 60459	All sales tax items. Military and POW items. Other tokens. Coins. Paper money. Postage stamps.
LEONARD, Robert D. Jr. #F-21 1065 Spruce St. Winnetka, IL 60093	All sales tax items, except for paper receipts. Counterstamped coins. Souvenir trade tokens.
LEWIS, Susanna E. #194 184 Saint Johns Pl. Brooklyn, NY 11217	All sales tax items. OPA and transportation tokens.
LIPSCOMB, Gaylor #221 5010 Winton Rd. Fairfield, OH 45014	Illinois provisional tax tokens. Ohio tokens and medals. Civil War store cards.
LIPSKY, Charles H. #H-5 1225 Day St. Galesburg, IL 61401	
LUSCH, Robert K. #230 417 Arbor Ave. Monroe, MI 48161	All sales tax items. Telephone tokens and medals. New Hampshire tokens and medals. Paper money.
MACOMBER, William J. #177 8811 Frankford Ave. Philadelphia, PA 19136	All sales tax items.
MC FARLAND, Jeffrey L. #126 HQ, Sixth U.S. Army Presidio of San Francisco, CA 94129	All sales tax items. Tokens, medals, and currency of Shreveport, LA. Ration tokens, books, and stamps of WWII. Coins.
MC MANN, Thomas, #128 1612 North Delaware Mason City, IA 50401	All sales tax items. Mason City, Iowa, tokens.
MAGEE, George W. Jr. #H-1 637 Revere Rd. Penn Valley Merion Station, PA 19066	
MASON, Robert A. #98 1506 Fincke Ave. Utica, NY 13502	All sales tax items. General worldwide revenue stamps and related literature.
MILLER, H. Jack #F-40 Palisades Gardens, 4 "C" Street Pomona, NY 10970	All sales tax items. Transportation and German war tokens.
MISKOVIC, Edward L. #224 622 Carroll Sq. Apt. GW Elk Grove Village, IL 60007	All sales tax items, especially Illinois provisionals and Goldblatt's tokens. Food stamp and OPA tokens.
MISSOURI NUMISMATIC SOCIETY #223 P.O. Box 21815 St. Louis, MO 63141	Literature for the numismatic library.
MONTGOMERY, Hugh #170 174 Rockland St. South Dartmouth, MA 02748	State revenue stamps, including Ohio sales tax receipts. State broken bank, fractional, and other currency.
MOYER, Russell H. #F-13 RR2, Box 133 Hamburg, IA 51620	All sales tax items. Others tokens. Pinbacks.
MULLINS, Robert B. #76 6191 Del Cerro Blvd. San Diego, CA 92120	Mardi Gras medallions.

PARFET, George William #97 729 Euclid Ave. Temple, PA 19560	All sales tax items, especially wood and paper. Wooden money of the world. Notgeld items.
PEREIRA, John W. MD #200 P.O. Box 1060 Jackson, CA 95642	
PFEFFERKORN, Michael G. #F-2 P.O. Box 2829 Carondelet Sta. St. Louis, MO 63111	All sales tax items. All Missouri exo-numia.
PIPER, Gary #160 Box 217 Johnson City, NY 13790	All sales tax items. Civil War tokens. Space and John Kennedy stamps. Dealer in coin and stamp supplies.
PRITCHETT, Ms. Jean M. #F-18 2383 Sunrise Dr. San Jose, CA 95124	All sales tax items.
RILEY, Bill S. #68 Route 2, Box 348 Texarkana, TX 75501	All sales tax items. All types of tokens. Coins. Match box covers. U.S. agriculture year books.
RUGGERI, Sam #210 P.O. Box 145 Downtown Station Canton, OH 44701	Metal and plastic sales tax tokens. Transportation and merchants tokens.
SCHIMMEL, Jerry F. #F-3 P.O. Box 40888 San Francisco, CA 94140	Rare and unlisted sales tax items. All San Francisco exonomia. Foreign merchants tokens, including co-operative society, plantation, mine, and beer tokens. Dealer in sales tax tokens.
SCHMID, E.J. #55 1004-45th Ave. E. Ellenton, FL 60106	All sales tax items. U.S. type coins.
SCHMIDT, Joseph #164 P.O. Box 471 Bensenville, IL 60106	All sales tax items. Illinois tokens. Elongated and encased coins.
SEGER, R.B. #196 10361 West Caley Pl. Littleton, CO 80123	All sales tax items. OPA and transportation tokens.
SHAFER, Neil #53 Western Publishing Co. Racine, WI 53404	
SPENCER, Robert A. #116 4430 Gladiola Golden, CO 80401	All sales tax tokens. Transportation tokens. Foreign type coins of small denominations.
STUDEBAKER, Joseph E. Jr. #147 2614 Legare St. Beaufort, SC 29902	Sales tax tokens, especially Illinois provisionals. Transportation and parking tokens. Boy and Girl Scout badges and medals.
SWALWELL, Irving V. #F-43 8826 Fairbanks NE Albuquerque, NM 87112	All sales tax items. Odd, curious, and ancient monies of the world. U.S. and Canada proof and mint coins. Postage stamps. Bottles. Antiques.
TABOR, S. Bertram #F-41 50 North St. Cranston, RI 02920	All types of tokens.

TUREEN, Steven C. #185 P.O. Box 14070 Omaha, NB 68114	All sales tax items. South Dakota exo-numia. Dakota Territory exonomia. Souvenir commemorative tokens. Centennial items.
VAN TRUMP, George Jr. #169 P.O. Box 656 Edgemont Branch Golden, CO 80401	All sales tax items. U.S., Canada, and Mexico minor coins. Barbed wire. Dated nails. First day postal covers. Rocks and minerals.
WAGNER, Carl A. #124 1243 West Alameda Ave. Denver, CO 80223	All sales tax items. Rocks and minerals.
WAGNER, J. Richard #146 P.O. Box 3413 Tucson, AZ 85722	Arizona tax items and medals.
WALKER, Lloyd C. #216 1202 Smith Ave. Lawton, OK 73501	Merchants, military, and transportation tokens.
WARNER, Larry #203 3602 Torre Amarillo, TX 79109	All sales tax items.
WHINERY, Zack #F-28 P.O. Box 194 McCleary, WA 98557	All sales tax items.
WHITE, Al #220 P.O. Box 1162 Alhambra, CA 91802	U.S. Sales Tax tokens, except Ohio receipts.
WHITE, Paul F. #222 Box No. 185 Payville, MA 01745	Massachusetts tokens and medals. Pool and billiard table manufacturer's tokens.
WICK, Albert H. #H-4 650 Glenoaks Blvd. #28 San Fernando, CA 91340	
WICKHAM, Bruce C. #174 P.O. Box 12325 Tucson, AZ 85732	All sales tax items.
WINFIELD, Arnold F. #206 1451 Fowler Ave. Evanston, IL 60201	Illinois sales tax tokens. Mexican coins and tokens.
WRIGHT, Elmer E. #59 P.O. Box 211 Potomac, IL 61865	All sales tax items. Illinois trade tokens. Military tokens and chits.
WRIGHT, Ms. Mary L. #A-60 P.O. Box 211 Potomac, IL 61865	All sales tax items. Illinois trade tokens. Military tokens.

NEWSLETTER EDITOR NEEDED

Just a note to let the members know that with this issue I am resigning as your Editor after three years. Mostly I am just tired and feel someone else needs to have a crack at it now. If anyone is interested let Tom McMann know at the above address. Many thanks. I've enjoyed your cards, letters, and comments of support. I'll be corresponding with many of you, no doubt.

Jerry Schimmel

DIRTY JOB TO BE DONE

One of our big problems is that our Treasurer, George Frakes, has not been doing his job and not paying bills, etc. after several years of doing a first-rate job. I know of some serious personal problems facing him. Anyhow we need someone in the San Diego or So. Calif. area to make direct contact with him and try to get him to send the ATTS Treasury to Geo. Van Trump in Golden, Colo. I hope someone will try.